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SUGHRUE MION, PLLC

February 7, 2002

BOX PATENT APPLICATION
Commissioner for Patents
Washington, D.C. 20231

JC868 U.S. PTO
10/067266
02/07/02

Re: Application of Toshio MORITA, Hitoshi INOUE and Ryuji YAMAMOTO
ELECTRICAL INSULATING VAPOR GROWN CARBON FIBER AND METHOD
FOR PRODUCING THE SAME, AND USE THEREOF
Assignee: SHOWA DENKO K.K.
Our Ref. Q63212

Dear Sir:

Attached hereto is the application identified above comprising twenty-one (21) sheets of the specification, including the claims and abstract, executed Assignment and PTO 1595 form, and executed Declaration and Power of Attorney.

The Government filing fee is calculated as follows:

Total claims	20	-	20	=	x	\$18.00	=	\$0.00
Independent claims	5	-	3	=	2	x	\$84.00	\$168.00
Base Fee								\$740.00
TOTAL FILING FEE								\$908.00
Recordation of Assignment								\$40.00
TOTAL FEE								\$948.00

Checks for the statutory filing fee of \$908.00 and Assignment recordation fee of \$40.00 are attached. You are also directed and authorized to charge or credit any difference or overpayment to Deposit Account No. 19-4880. The Commissioner is hereby authorized to charge any fees under 37 C.F.R. §§ 1.16 and 1.17 and any petitions for extension of time under 37 C.F.R. § 1.136 which may be required during the entire pendency of the application to Deposit Account No. 19-4880. A duplicate copy of this transmittal letter is attached.

Priority and benefit are claimed from:

<u>Country</u>	<u>Application No</u>	<u>Filing Date</u>
Japan	P2001-032697	February 8, 2001
U.S. Provisional	60/270,143	February 22, 2001

The priority document is enclosed herewith.

Respectfully submitted,
SUGHRUE MION, PLLC

Attorneys for Applicant

By: Sheldon I. Landsman
Sheldon I. Landsman
Registration No. 25,430

SIL/amt